

## **About NNW and Our Subcontractors**

In the following section, an overview of each participating firm and staff biographies are included, full resumes are included in the Appendices:

### **Nigro Nigro & White, Certified Public Accountants and Management Consultants**

The partners of Nigro Nigro & White (NNW) all have a solid foundation in school finance including years of experience in school audits, hands-on school business management, and consulting assignments with school agencies across California. It is the technical strength of our partners and their direct personal involvement in all aspects of the consulting engagement that sets NNW apart from other CPA and consulting firms. Christy White, with numerous years of experience in school district unification, will be the partner in charge of the study.

#### **Firm Facts**

The firm of Nigro Nigro & White, LLP currently has a main office located in Murrieta, which lies in the Southwest portion of Riverside County. Christy White, Project Leader, is based in San Diego and will conduct the engagement from her office. These locales are within close proximity to Los Angeles.

The firm was established in 1999 with Jeff and Elizabeth Nigro, having a blend of audit and actual school district business management experience. Christy White joined the firm in 2000, bringing with her an abundance of consulting know-how from School Services of California and eight years of past school audit experience. We are proud to offer our services to public education. These services include audit, management consulting and training, and taxation.

#### **Firm License**

Nigro Nigro & White, LLP is licensed with the California State Board of Accountancy. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Key staff assigned to the project are all licensed CPAs.

**Christy White, CPA** has served hundreds of local educational agencies over the last seven years with School Services of California, Inc., a leading public education financial consulting and policy group. She provided numerous financial consulting services in areas of school district reorganization, budgeting, negotiations and multi-year planning, in addition to developing and conducting six workshop series throughout the State. Christy is the co-author and presenter of the *Fiscal Implications of School District Reorganization*, a workshop series sponsored by the State's Fiscal Crisis Management and Assistance Team (FCMAT). Christy has personally conducted dozens of unification feasibility studies, a listing of recent studies are included in the proposal and references attached.

**Jeff Nigro, CPA** has nine years of experience auditing school districts, county offices of education and regional occupational programs. This experienced, garnered from a major local audit firm that specializes in schools, is in addition to his real world experience as a Fiscal Services Manager in a large (over 15,000 ADA) unified school district. In addition to his extensive knowledge in school district business and financial issues, Jeff demonstrates a practical approach to problem-solving, which provides clients with sensible solutions. Jeff is currently working on unification issues for San Rafael City Schools.

**Elizabeth Nigro, CPA** brings to the firm a wealth of knowledge in tax matters, as well as a solid background of school district experience as both an auditor and a Fiscal Services Coordinator in a large (over 16,000 ADA) unified school district. Elizabeth is the firm expert in the area of small business accounting services, including construction accounting for schools, and this expertise provides her with a unique viewpoint in various aspects of school district business matters as well. Elizabeth's hands-on and detail-oriented style has given her clients valuable insights into their business issues.

### **Daniel Reibson, School District Organization Consultant**

**Mr. Daniel Reibson**, is one of the foremost consultants in school district unification with 10 years of experience at the California Department of Education (CDE) preparing and presenting studies and recommendations on school district organization to the State Board of Education. Mr. Reibson took the lead role in the publication of the *School District Organization Handbook* and in legislative advocacy for the CDE on issues of school district organization. His career with the CDE spans 23 years working in a variety of educational program and fiscal areas. Prior to employment with the CDE, Mr. Reibson was a middle and high school science and mathematics teacher.

### **The Pulliam Group**

**Firm Facts:** The Pulliam Group provides Educational Consulting Services in a number of specific areas to meet the needs of schools and school districts in the state of California and nationwide. The services of our firm adjust to meet the ever-changing needs of schools, students, teachers, and administrators. The Pulliam Group is in constant pursuit of anticipating and preparing support and supplemental services for schools where they need it most. Current services include:

- External Evaluator Services for Low Performing Schools
- Employment Searches
- Peer Assistance and Review Workshops and Training
- School Safety Workshops and Training
- Data Collection and Analysis
- Custom Training and Support Services
- Instructional Database Management Systems

**Jane Dundas Smith**, Instructional Accountability Associate, has expertise in the development, alignment and implementation of curriculum, instruction resources, assessment and staff development in several school agencies. She has worked with the Colorado State standards to create benchmark assessments and initiated programs at low performing schools. In California, she has held the position of Associate Superintendent at San Bernardino County Office of Education and Fontana Unified School District and actively involved parents and the community in improving the quality of education.

**Barry Pulliam**, Chief Executive Officer, founded the Pulliam Group after an accomplished 35 years in education that culminated in County Superintendent for San Bernardino County Office of Education. He has been active statewide in promoting quality public education and works locally parent-teacher organizations. Mr. Pulliam has a Doctor of Education from the University of La Verne, California.

**Leslie Pulliam**, Educational Accountability Director, specializes in curriculum management having supervised, mentored and coached elementary and secondary principals, bringing leadership to one of the largest school districts in California. She has worked extensively with the development and improvement English language learners programs, reading programs and the GATE program. Ms. Pulliam has a Doctor of Philosophy from Claremont Graduate School.

**Robert Corkrum**, Instructional Assessment Associate, has held a variety of instructional leadership positions with the Walnut Valley Unified School District before joining the Pulliam Group in 1999. Some of programs that he has directed include *Caught in the Middle* and *Second to None*, the *School to Career Program*, SCAN skills, Pathway Academy, VACA Survey Course and the alignment of curriculums with state frameworks. Mr. Corkrum has a Doctor of Education from the University of La Verne.

### **Magus Consulting**

**Mr. Carl Bergstrom**, of Magus Consulting (a DVBE certified firm), has expertise in organizational development and change for governmental agencies. His work includes application of decentralized management practices and strategic planning. Mr. Bergstrom has recently completed management advisory work with the California State University of San Diego and employee training sessions for Los Angeles Unified School District. His client list in the governmental and academic arenas is extensive. Mr. Bergstrom will be a valuable team member in offering insight on positive outcomes of decentralized management and how the southeast area, if reorganized, could proactively manage the organizational change.

# **CHRISTY WHITE, CPA**

## **AREAS OF EXPERTISE**

### **Management Consulting Services**

- Budget development and planning
- Enrollment projections
- Efficiency and organizational studies
- Interim business support services
- Unification feasibility studies
- Multi-Year financial projections
- Fiscal support for negotiations
- Salary, benefit and FTE surveys
- Internal audit and control analyses
- AB 1200 fiscal reviews

### **Audit and Review Services**

- Financial statement audits
- Special audits, including ADA
- Internal control reviews
- Fraud audits

### **Workshops**

- Attendance accounting
- School district reorganization
- Student Body accounting
- Audit readiness and controls

## **BACKGROUND AND EXPERIENCE**

- Graduated from California State University, Chico in 1985. Earned Bachelor's Degree in Business Administration with a concentration in Accounting
- Senior Director of Management Consulting Services with School Services of California, Inc. working on hundreds of school district and county office engagements
- Developed, wrote and taught six workshop series
- Co-Authored CASBO's "World of Attendance Accounting"
- Considered one of the State's leading experts in attendance accounting, school district audits and district reorganization
- Audit manager in a public accounting firm for over 50 school district audits annually

## **JEFF NIGRO, CPA**

### **AREAS OF EXPERTISE**

#### **Local Educational Agency Audits**

- Audits of K-12 school districts
- Audits of county offices of education
- Audits of Regional Occupational Programs

#### **Attendance Accounting**

- Workshops
- Report preparation
- In-Service training for district and schools

#### **Financial Reporting**

- Interim reporting
- Year-End closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

#### **Interim Business Support**

- Budget development and projections
- Financial reporting

#### **Internal Control Studies**

- Operational efficiency
- Asset safeguard and control
- Fraud prevention and detection

### **BACKGROUND AND EXPERIENCE**

- Graduated from California State University, Fullerton in 1991. Earned Bachelor's Degree in Business Administration with a concentration in Accounting
- Nine years of experience with a public accounting firm specializing in school district auditing and consulting
- Fiscal Services Manager for a large unified school district in a rapidly growing area of Southern California
- Earned a Certificate in School Business Management from California State University, Fullerton in 2000
- Active member of California Association of School Business Officials (CASBO) Eastern Section, Accounting R & D Committee